

EDWARDS COUNTY, KANSAS

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED DECEMBER 31, 2017**

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
County of Edwards, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Edwards County, Kansas, as of and for the year ended December 31, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Edwards County, Kansas as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Edwards County, Kansas as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

Supplementary Information (Continued)

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Edwards County, Kansas as of and for the year ended December 31, 2016 (not presented herein), and have issued our report thereon dated September 14, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: <https://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2017 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

October 10, 2018

EDWARDS COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2017

<u>Funds</u>	<u>Beginning unencumbered cash balance</u>	<u>Prior year canceled encumbrances</u>	<u>Receipts</u>
General fund	\$ 254,329	\$ -	\$ 2,369,984
Special purpose funds:			
Road and bridge	78,022	-	1,213,061
Noxious weed	10,526	-	85,628
Employee benefits	237,599	-	1,031,779
Health	54,782	-	170,281
Hospital maintenance	5,206	-	401,105
Special drug and alcohol	2,253	-	4,411
Special parks and recreation	10,065	-	589
Noxious weed capital outlay	41,635	-	15,000
Edwards County 911	154,777	-	50,683
Non-budgeted special purpose funds:			
Economic development	-	-	40,000
Lef and diversion	32,073	-	29,237
Special law enforcement	10,019	-	49,629
Micro-loan	16,103	-	5,599
Special highway improvement	124,531	-	169,375
Special machinery	359,434	-	44,931
Multi-year capital improvement	395,313	-	301,605
Equipment reserve	596,200	-	192,889
Retainage contracts	625	-	1,799
Deeds technology	21,812	-	6,060
Concealed carry handgun	4,980	-	163
Emergency preparedness	1,251	-	9,837
Offender registration	5,460	-	1,440
Clerks technology	3,663	-	1,508
Treasurer technology	3,663	-	1,508
Prosecutor's training and assistance	3,239	-	1,331
Special motor vehicle	17,022	-	30,598
Total special purpose funds	2,190,253	-	3,860,046
Business fund:			
Risk management reserve	381,277	-	775,160
Total reporting entity - excluding agency funds	<u>\$ 2,825,859</u>	<u>\$ -</u>	<u>\$ 7,005,190</u>
Composition of cash balance:			
Cash on hand			
Operating checking accounts			
Interest bearing checking accounts			
Certificates of deposit			
Total cash			
Agency funds			
Total reporting entity - excluding agency funds			

The notes to the financial statement are an integral part of this statement.

STATEMENT 1

<u>Expenditures</u>	<u>Ending unencumbered cash balance</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance</u>
<u>\$ 2,367,781</u>	<u>\$ 256,532</u>	<u>\$ 55,555</u>	<u>\$ 312,087</u>
1,071,558	219,525	16,682	236,207
76,203	19,951	-	19,951
1,051,673	217,705	10,398	228,103
190,690	34,373	-	34,373
400,000	6,311	-	6,311
4,629	2,035	-	2,035
10,454	200	-	200
7,700	48,935	-	48,935
46,180	159,280	-	159,280
40,000	-	-	-
1,684	59,626	-	59,626
-	59,648	-	59,648
454	21,248	-	21,248
224,976	68,930	-	68,930
237,721	166,644	-	166,644
283,546	413,372	-	413,372
75,917	713,172	-	713,172
1,510	914	-	914
153	27,719	-	27,719
-	5,143	-	5,143
162	10,926	-	10,926
500	6,400	-	6,400
-	5,171	-	5,171
-	5,171	-	5,171
693	3,877	-	3,877
36,369	11,251	-	11,251
<u>3,762,772</u>	<u>2,287,527</u>	<u>27,080</u>	<u>2,314,607</u>
<u>777,396</u>	<u>379,041</u>	<u>-</u>	<u>379,041</u>
<u>\$ 6,907,949</u>	<u>\$ 2,923,100</u>	<u>\$ 82,635</u>	<u>\$ 3,005,735</u>
			\$ 25,624
			7,639,784
			243,827
			<u>1,143,000</u>
			9,052,235
			<u>(6,046,500)</u>
			<u>\$ 3,005,735</u>

EDWARDS COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2017

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement, notes, and schedules are the representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Edwards County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement does not include the following related municipal entities. A related municipal entity is an entity established to benefit the County and/or its constituents.

Edwards County Hospital. The members of the governing board of the Hospital are appointed by the County Commissioners. Although the County Commissioners do not have the authority to modify or approve the Hospital's operating budget, the Hospital is fiscally dependent on the County because the County provides substantial support.

Edwards County Extension Council. The Extension Council has an elected board for its governing body. The County can impose its will on the Council because it has the ability to modify or approve the operating budget of the Council. Because the Council receives substantial financial support from the County, it is fiscally dependent on the County, although it receives some other support.

Edwards County Historical Society. The Historical Society's governing body members are appointed by the County Commissioners. The Society is fiscally dependent upon the County because the operating budget is approved by the County Commissioners and the County provides substantial financial support to the Society.

Edwards County Fair Board. The Fair Board is fiscally dependent upon the County because the County provides substantial financial support.

2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2017:

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Business fund – funds financed in whole or part by fees charged to users for goods and services (i.e. enterprise and internal service funds, etc.).

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, tax collection accounts, etc.).

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund and special purpose funds (unless specifically exempted by statute). Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for agency funds, the business fund, and the following special purpose funds:

Economic Development	Deeds Technology
Lef and Diversion	Concealed Carry Handgun
Special Law Enforcement	Emergency Preparedness
Micro-Loan	Offender Registration
Special Highway Improvement	Clerks Technology
Special Machinery	Treasurer Technology
Multi-Year Capital Improvement	Prosecutor's Training and Assistance
Equipment Reserve	Special Motor Vehicle
Retainage Contracts	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

B. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

B. DEPOSITS AND INVESTMENTS (CONTINUED)

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2017.

At December 31, 2017 the County's carrying amount of deposits, including certificates of deposit, was \$9,026,611 and the bank balance was \$9,093,331. Of the bank balance, \$5,192,825 was covered by federal depository insurance, and \$3,900,506 was collateralized with securities held by the pledging financial institution's agents in the County's name.

C. LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2017, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Capital leases:					
2007 D6 Caterpillar Dozer					
Issued November 17, 2012					
In the amount of \$190,816					
At 3.2% interest					
Maturing October 12, 2017	<u>\$ 40,606</u>	<u>\$ -</u>	<u>\$ 40,606</u>	<u>\$ -</u>	<u>\$ 1,299</u>

D. INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory authority</u>
General	Multi-year Capital Improvement	\$ 125,000	K.S.A. 19-120
General	Equipment Reserve	192,272	K.S.A. 19-119
General	Economic Development	40,000	K.S.A. 79-1946
Oil and Gas Depletion	Multi-year Capital Improvement	176,605	K.S.A. 19-120
Special Motor Vehicle	General	17,022	K.S.A. 8-145
Road and Bridge	Special Highway Improvement	10,000	K.S.A. 68-590
Road and Bridge	Special Machinery	10,000	K.S.A. 68-141g
Noxious Weed	Noxious Weed Capital Outlay	<u>15,000</u>	K.S.A. 2-1318
Total operating transfers		<u>\$ 585,899</u>	

D. INTERFUND TRANSACTIONS (CONTINUED)

Transfers to related municipal entities:

<u>From</u>	<u>To</u>	<u>Amount</u>
General	County Fair	\$ 11,000
General	Extension Council	125,000
General	Historical Society	8,000
Hospital Maintenance	Edwards County Hospital	<u>400,000</u>
Total transfers to related municipal entities		<u>\$ 544,000</u>

E. CDBG LOANS

In 2004, the County issued a \$15,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at six percent was to be repaid over a period of three years. Loan payments are \$456 per month, including principal and interest. At December 31, 2017 the loan was in default and the loan balance was \$9,927.

In 2006, the County issued a \$15,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at eight percent was to be repaid as follows: interest only payments for the first six months; loan payments of \$470 per month, including principal and interest for the next three years. At December 31, 2017 the loan was in default and the loan balance was \$14,628.

In 2012, the County issued a \$25,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at three and a quarter percent is to be repaid over a period of five years. Loan payments are \$452 per month, including principal and interest. At December 31, 2017 the loan was in default and the loan balance was \$7,789.

In 2013, the County issued a \$20,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at four and one-half percent is to be repaid over a period of five years. Loan payments are \$373 per month, including principal and interest. At December 31, 2017 the loan balance was \$6,332.

In 2014, the County issued a \$14,568 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at three and a quarter percent is to be repaid over a period of seven years. Loan payments are \$196 per month, including principal and interest. At December 31, 2017 the loan was in default and the loan balance was \$13,103.

In 2016, the County issued a \$15,000 revolving loan to a local business from funds paid in retirement of original Community Development Block Grant revolving loans. The loan at four percent is to be repaid over a period of five years. Loan payments are \$276 per month, including principal and interest. At December 31, 2017 the loan balance was \$10,557.

F. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by the County and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$136,341 for the year ended December 31, 2017.

Net Pension Liability

At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,268,398. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial report including all actuarial assumptions and methods, and the report on the allocation of the KPERS net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

G. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Vacation leave - The County's policies regarding vacations permit non-elected employees to accumulate and carry over up to 120 hours of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accrued vacation earned prior to termination or resignation, provided two weeks' notice is given.

Sick leave - The County's policies regarding sick leave permit non-elected employees on permanent status to accumulate 720 hours of sick leave. Upon termination or resignation from service with the County, employees are entitled to payment for fifty percent of accrued sick leave earned prior to termination or resignation, provided two weeks' notice is given.

Section 125 plan - The County offers a Section 125 flexible benefit plan to employees electing to participate. It is used for certain disability insurance premiums.

Other post employment benefits - As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, at year-end, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

H. CONTINGENCIES

The County receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, would not be significant.

During the ordinary course of its operations the County is a party to claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

I. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and medical needs of employees. The County participates in public entity risk pools to cover property, liability and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

J. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to \$750,000 each and aggregate excess reinsurance provides aggregate coverage up to \$1,000,000. Except for required contributions, no member can be held responsible for any claims made against any other member.

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group-funded pool for property, liability, crime and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file which is \$23,557,712, \$500,000 for liability and \$1,000,000 for crime. Excess reinsurance provides aggregate coverage up to \$3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

K. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 10, 2018, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in the financial statement.

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

EDWARDS COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

<u>Funds</u>	<u>Certified budget</u>	<u>Adjustment for qualifying budget credits</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General fund	\$ 2,402,488	\$ -	\$ 2,402,488	\$ 2,367,781	\$ 34,707
Special purpose funds:					
Road and bridge	1,200,000	-	1,200,000	1,071,558	128,442
Noxious weed	93,350	-	93,350	76,203	17,147
Employee benefits	1,154,100	-	1,154,100	1,051,673	102,427
Health	196,650	1,541	198,191	190,690	7,501
Hospital maintenance	400,000	-	400,000	400,000	-
Special drug and alcohol	8,879	-	8,879	4,629	4,250
Special parks and recreation	11,499	-	11,499	10,454	1,045
Noxious weed capital outlay	25,289	-	25,289	7,700	17,589
Edwards County 911	180,905	-	180,905	46,180	134,725
Total	<u>\$ 5,673,160</u>	<u>\$ 1,541</u>	<u>\$ 5,674,701</u>	<u>\$ 5,226,868</u>	<u>\$ 447,833</u>

See Independent Auditor's Report

EDWARDS COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 1,648,982	\$ 1,638,897	\$ 1,635,055	\$ 3,842
Delinquent tax	15,978	45,389	15,000	30,389
Motor vehicle tax	131,372	131,987	120,830	11,157
Recreational vehicle tax	2,015	2,321	1,822	499
16/20M truck tax	18,169	16,691	19,850	(3,159)
In lieu of tax	1,174	1,174	-	1,174
Interest on delinquent tax	16,718	37,932	12,000	25,932
Shared revenue:				
Local sales tax	199,665	193,329	200,000	(6,671)
Mineral production tax	4,921	4,595	5,000	(405)
Local alcohol tax	567	589	500	89
Licenses, permits and fees:				
Mortgage registration fees	38,950	16,970	25,000	(8,030)
County officer fees	40,674	39,668	25,000	14,668
Other fees	14,462	21,942	-	21,942
Charges for services:				
Prisoner care	600	1,960	-	1,960
Law enforcement contract	139,460	135,862	135,000	862
Tonnage fees	-	17,474	-	17,474
Interest	7,958	15,266	2,500	12,766
Miscellaneous	1,492	30,916	-	30,916
Transfer from special motor vehicle	15,741	17,022	10,000	7,022
Total receipts	<u>2,298,898</u>	<u>2,369,984</u>	<u>\$ 2,207,557</u>	<u>\$ 162,427</u>
Expenditures:				
General government:				
County commissioners	50,848	51,277	\$ 53,000	\$ 1,723
County clerk	89,935	90,421	96,000	5,579
County treasurer	131,087	125,760	131,500	5,740
County attorney	82,736	84,957	74,000	(10,957)
Register of deeds	70,441	74,016	75,000	984
District court	51,745	73,084	48,641	(24,443)
Courthouse general	203,083	223,521	252,000	28,479
Appraisal	101,058	102,968	111,000	8,032
Extension council	10,128	10,187	11,000	813

EDWARDS COUNTY, KANSAS**GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		
	2016	Actual	Budget	Variance favorable (unfavorable)
General government (continued):				
Zoning	\$ 2,514	\$ 2,621	\$ 5,500	\$ 2,879
Election	31,166	24,240	48,200	23,960
Insurance cost	78,301	81,374	86,000	4,626
Soil conservation	27,955	27,955	27,955	-
	<u>930,997</u>	<u>972,381</u>	<u>1,019,796</u>	<u>47,415</u>
Public safety:				
Sheriff	535,803	544,229	552,000	7,771
Emergency preparedness	7,886	9,352	10,000	648
	<u>543,689</u>	<u>553,581</u>	<u>562,000</u>	<u>8,419</u>
Health and welfare:				
Ambulance	85,000	90,000	110,000	20,000
Mental health	26,400	27,192	27,192	-
Mental retardation	32,500	32,500	32,500	-
	<u>143,900</u>	<u>149,692</u>	<u>169,692</u>	<u>20,000</u>
Public works:				
Prairie dog	2,400	(2,193)	-	2,193
Culture and recreation:				
County fair	14,191	12,381	17,000	4,619
Sanitation:				
Solid waste disposal	168,407	180,667	200,000	19,333
Transfers out:				
Equipment reserve	132,500	192,272	150,000	(42,272)
Multi-year capital improvement	167,500	125,000	100,000	(25,000)
Economic development	40,000	40,000	40,000	-
	<u>340,000</u>	<u>357,272</u>	<u>290,000</u>	<u>(67,272)</u>

EDWARDS COUNTY, KANSAS**GENERAL FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Transfers to related municipal entities:				
County fair	\$ 11,000	\$ 11,000	\$ 11,000	\$ -
Extension council	125,000	125,000	125,000	-
Historical society	8,000	8,000	8,000	-
	<u>144,000</u>	<u>144,000</u>	<u>144,000</u>	<u>-</u>
Total expenditures	<u>2,287,584</u>	<u>2,367,781</u>	<u>\$ 2,402,488</u>	<u>\$ 34,707</u>
Receipts over (under) expenditures	11,314	2,203		
Unencumbered cash, beginning of year	<u>243,015</u>	<u>254,329</u>	<u>\$ 194,931</u>	<u>\$ 59,398</u>
Unencumbered cash, end of year	<u>\$ 254,329</u>	<u>\$ 256,532</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 747,655	\$ 853,680	\$ 850,351	\$ 3,329
Delinquent tax	8,307	20,695	5,000	15,695
Motor vehicle tax	69,054	60,063	54,781	5,282
Recreational vehicle tax	1,059	1,055	826	229
16/20M truck tax	9,564	8,773	8,999	(226)
In lieu of tax	617	532	-	532
Shared revenue:				
Gasoline tax	259,133	262,101	252,881	9,220
Charges for services	3,039	6,162	-	6,162
Total receipts	<u>1,098,428</u>	<u>1,213,061</u>	<u>\$ 1,172,838</u>	<u>\$ 40,223</u>
Expenditures:				
Highways, streets and bridges:				
Personal services	439,987	438,530	\$ 470,000	\$ 31,470
Commodities	443,321	498,450	546,750	48,300
Contractual services	74,306	67,949	158,250	90,301
Capital outlay	6,671	46,629	25,000	(21,629)
Transfers out:				
Special machinery	100,000	10,000	-	(10,000)
Special highway improvement	45,055	10,000	-	(10,000)
Total expenditures	<u>1,109,340</u>	<u>1,071,558</u>	<u>\$ 1,200,000</u>	<u>\$ 128,442</u>
Receipts over (under) expenditures	(10,912)	141,503		
Unencumbered cash, beginning of year	<u>88,934</u>	<u>78,022</u>	<u>\$ 27,162</u>	<u>\$ 50,860</u>
Unencumbered cash, end of year	<u>\$ 78,022</u>	<u>\$ 219,525</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 75,188	\$ 76,841	\$ 76,656	\$ 185
Delinquent tax	737	1,838	500	1,338
Motor vehicle tax	6,047	6,020	5,531	489
Recreational vehicle tax	93	106	83	23
16/20M truck tax	811	769	909	(140)
In lieu of tax	54	54	-	54
Total receipts	82,930	85,628	\$ 83,679	\$ 1,949
Expenditures:				
Highways, streets and bridges:				
Personal services	36,464	31,071	\$ 38,000	\$ 6,929
Commodities	111,441	45,405	92,000	46,595
Contractual services	7,031	6,525	8,350	1,825
Capital outlay	-	40	5,000	4,960
Reimbursed expenditures	(86,563)	(21,838)	(50,000)	(28,162)
Transfers out:				
Noxious weed capital outlay	16,346	15,000	-	(15,000)
Total expenditures	84,719	76,203	\$ 93,350	\$ 17,147
Receipts over (under) expenditures	(1,789)	9,425		
Unencumbered cash, beginning of year	12,315	10,526	\$ 9,671	\$ 855
Unencumbered cash, end of year	\$ 10,526	\$ 19,951		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 857,834	\$ 929,063	\$ 925,934	\$ 3,129
Delinquent tax	8,948	22,307	6,000	16,307
Motor vehicle tax	76,500	68,854	62,853	6,001
Recreational vehicle tax	1,173	1,209	948	261
16/20M truck tax	9,880	9,734	10,325	(591)
In lieu of tax	685	612	-	612
Total receipts	955,020	1,031,779	\$ 1,006,060	\$ 25,719
Expenditures:				
General government:				
Social security	118,361	118,526	\$ 130,000	\$ 11,474
KPERS	142,391	133,815	193,600	59,785
Vision and life insurance	10,004	9,449	20,000	10,551
Short term disability	8,320	7,962	12,500	4,538
Health insurance premiums	653,024	732,532	750,000	17,468
Kansas unemployment tax	1,460	1,285	3,000	1,715
Worker's compensation insurance	31,824	48,104	45,000	(3,104)
Reimbursements	81	-	-	-
Total expenditures	965,465	1,051,673	\$ 1,154,100	\$ 102,427
Receipts over (under) expenditures	(10,445)	(19,894)		
Unencumbered cash, beginning of year	248,044	237,599	\$ 148,040	\$ 89,559
Unencumbered cash, end of year	\$ 237,599	\$ 217,705		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 89,409	\$ 89,910	\$ 90,564	\$ (654)
Delinquent tax	1,275	3,061	1,000	2,061
Motor vehicle tax	11,184	7,250	6,551	699
Recreational vehicle tax	171	126	99	27
16/20M truck tax	1,557	1,420	1,076	344
In lieu of tax	100	64	-	64
Shared revenue:				
Federal and state aid	38,869	31,926	36,000	(4,074)
Charges for services	39,879	35,257	30,000	5,257
Other	4,342	1,267	-	1,267
Total receipts	186,786	170,281	\$ 165,290	\$ 4,991
Expenditures:				
Health and welfare:				
Personal services	135,388	140,000	\$ 140,000	\$ -
Commodities	31,167	26,135	21,000	(5,135)
Contractual services	24,030	23,876	35,650	11,774
Capital outlay	779	679	-	(679)
Transfers out:				
Capital improvement	3,000	-	-	-
Equipment reserve	5,000	-	-	-
Budget credit for grants	-	-	1,541	1,541
Total expenditures	199,364	190,690	\$ 198,191	\$ 7,501
Receipts over (under) expenditures	(12,578)	(20,409)		
Unencumbered cash, beginning of year	67,360	54,782	\$ 31,360	\$ 23,422
Unencumbered cash, end of year	\$ 54,782	\$ 34,373		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

HOSPITAL MAINTENANCE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	2016	2017		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 307,678	\$ 365,902	\$ 364,282	\$ 1,620
Delinquent tax	2,707	6,915	1,000	5,915
Motor vehicle tax	23,682	24,611	22,546	2,065
Recreational vehicle tax	363	433	340	93
16/20M truck tax	2,499	3,025	3,704	(679)
In lieu of tax	213	219	-	219
Total receipts	337,142	401,105	<u>\$ 391,872</u>	<u>\$ 9,233</u>
Expenditures:				
Transfer to related municipal entity	335,000	400,000	<u>\$ 400,000</u>	<u>\$ -</u>
Receipts over (under) expenditures	2,142	1,105		
Unencumbered cash, beginning of year	3,064	5,206	<u>\$ 8,128</u>	<u>\$ (2,922)</u>
Unencumbered cash, end of year	<u>\$ 5,206</u>	<u>\$ 6,311</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

SPECIAL DRUG AND ALCOHOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance favorable (unfavorable)
	2016	Actual	Budget	
Receipts:				
Local alcohol and liquor tax	\$ 3,967	\$ 4,411	\$ 5,000	\$ (589)
Miscellaneous	707	-	-	-
Total receipts	4,674	4,411	<u>\$ 5,000</u>	<u>\$ (589)</u>
Expenditures:				
Health and welfare:				
Contractual services	4,300	4,629	<u>\$ 8,879</u>	<u>\$ 4,250</u>
Receipts over (under) expenditures	374	(218)		
Unencumbered cash, beginning of year	1,879	2,253	<u>\$ 3,879</u>	<u>\$ (1,626)</u>
Unencumbered cash, end of year	<u>\$ 2,253</u>	<u>\$ 2,035</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Local alcohol and liquor tax	\$ 566	\$ 589	<u>\$ 1,000</u>	<u>\$ (411)</u>
Expenditures				
Culture and recreation:				
Contractual services	<u>-</u>	<u>10,454</u>	<u>\$ 11,499</u>	<u>\$ 1,045</u>
Receipts over (under) expenditures	566	(9,865)		
Unencumbered cash, beginning of year	<u>9,499</u>	<u>10,065</u>	<u>\$ 10,499</u>	<u>\$ (434)</u>
Unencumbered cash, end of year	<u>\$ 10,065</u>	<u>\$ 200</u>		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance favorable (unfavorable)
	2016	Actual	Budget	
Receipts:				
Transfer from noxious weed	\$ 16,346	\$ 15,000	\$ -	\$ 15,000
Expenditures:				
Highways, streets and bridges:				
Capital outlay	-	7,700	\$ 25,289	\$ 17,589
Receipts over (under) expenditures	16,346	7,300		
Unencumbered cash, beginning of year	25,289	41,635	\$ 25,289	\$ 16,346
Unencumbered cash, end of year	\$ 41,635	\$ 48,935		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

EDWARDS COUNTY 911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Licenses, permits and fees	\$ 49,891	\$ 49,992	\$ 50,000	\$ (8)
Interest	288	691	-	691
Total receipts	50,179	50,683	\$ 50,000	\$ 683
Expenditures:				
Public safety:				
Contractual services	10,120	9,938	\$ 50,000	\$ 40,062
Capital outlay	16,187	36,242	130,905	94,663
Total expenditures	26,307	46,180	\$ 180,905	\$ 134,725
Receipts over (under) expenditures	23,872	4,503		
Unencumbered cash, beginning of year	130,905	154,777	\$ 130,905	\$ 23,872
Unencumbered cash, end of year	\$ 154,777	\$ 159,280		

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2017

	<u>Economic development</u>	<u>Lef and diversion</u>	<u>Special law enforcement</u>	<u>Micro-loan</u>
Receipts:				
Grants	\$ -	\$ -	\$ 49,629	\$ -
Licenses, permits and fees	-	29,237	-	-
Interest	-	-	-	629
Other	-	-	-	4,970
Transfers in	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>40,000</u>	<u>29,237</u>	<u>49,629</u>	<u>5,599</u>
Expenditures:				
Personal services	40,000	-	-	-
Commodities	-	-	-	-
Contractual services	-	-	-	454
Capital outlay	-	1,684	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>40,000</u>	<u>1,684</u>	<u>-</u>	<u>454</u>
Receipts over (under) expenditures	-	27,553	49,629	5,145
Unencumbered cash, beginning of year	<u>-</u>	<u>32,073</u>	<u>10,019</u>	<u>16,103</u>
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ 59,626</u>	<u>\$ 59,648</u>	<u>\$ 21,248</u>

Special highway improvement	Special machinery	Multi-year capital improvement	Equipment reserve	Retainage contracts
\$ 159,375	\$ 34,931	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	1
-	-	-	617	1,798
10,000	10,000	301,605	192,272	-
169,375	44,931	301,605	192,889	1,799
-	-	-	-	-
78,751	-	-	-	-
-	-	-	-	1,510
146,225	237,721	283,546	75,917	-
-	-	-	-	-
224,976	237,721	283,546	75,917	1,510
(55,601)	(192,790)	18,059	116,972	289
124,531	359,434	395,313	596,200	625
\$ 68,930	\$ 166,644	\$ 413,372	\$ 713,172	\$ 914

EDWARDS COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2017

	Deeds technology	Concealed carry handgun	Emergency prepared- ness	Offender registration
Receipts:				
Grants	\$ -	\$ -	\$ 9,837	\$ -
Licenses, permits and fees	5,954	163	-	1,440
Interest	106	-	-	-
Other	-	-	-	-
Transfers in	-	-	-	-
Total receipts	6,060	163	9,837	1,440
Expenditures:				
Personal services	-	-	-	-
Commodities	-	-	-	-
Contractual services	-	-	162	500
Capital outlay	153	-	-	-
Transfers out	-	-	-	-
Total expenditures	153	-	162	500
Receipts over (under) expenditures	5,907	163	9,675	940
Unencumbered cash, beginning of year	21,812	4,980	1,251	5,460
Unencumbered cash, end of year	\$ 27,719	\$ 5,143	\$ 10,926	\$ 6,400

See Independent Auditor's Report

Clerks technology	Treasurer technology	Prosecutor's training and assistance	Special motor vehicle	Total
\$ -	\$ -	\$ -	\$ -	\$ 253,772
1,489	1,489	1,331	30,598	71,701
19	19	-	-	774
-	-	-	-	7,385
-	-	-	-	553,877
1,508	1,508	1,331	30,598	887,509
-	-	-	6,552	46,552
-	-	-	3,126	81,877
-	-	693	8,265	11,584
-	-	-	1,404	746,650
-	-	-	17,022	17,022
-	-	693	36,369	903,685
1,508	1,508	638	(5,771)	(16,176)
3,663	3,663	3,239	17,022	1,595,388
\$ 5,171	\$ 5,171	\$ 3,877	\$ 11,251	\$ 1,579,212

EDWARDS COUNTY, KANSAS**RISK MANAGEMENT RESERVE FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016</u>	<u>2017</u>
Receipts:		
Premiums	\$ 641,000	\$ 774,809
Interest	<u>38</u>	<u>351</u>
Total receipts	641,038	775,160
Expenditures:		
Health and welfare:		
Contractual services	<u>259,761</u>	<u>777,396</u>
Receipts over (under) expenditures	381,277	(2,236)
Unencumbered cash, beginning of year	<u>-</u>	<u>381,277</u>
Unencumbered cash, end of year	<u><u>\$ 381,277</u></u>	<u><u>\$ 379,041</u></u>

See Independent Auditor's Report.

EDWARDS COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2017

<u>Funds</u>	<u>Beginning cash balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending cash balance</u>
County clerk	\$ 272	\$ 5,907	\$ 5,880	\$ 299
Register of deeds	-	64,163	64,163	-
District court	118,534	941,537	1,055,110	4,961
Law library	24,123	5,482	5,176	24,429
Sheriff	13,590	32,279	33,469	12,400
Tax collection accounts	5,763,150	10,036,336	9,810,574	5,988,912
Local taxing districts	-	5,023,897	5,023,897	-
Motor vehicle fees and sales tax collections	12,320	509,976	507,803	14,493
Heritage trust	969	2,977	2,940	1,006
Oil and gas depletion	176,010	595	176,605	-
Payroll clearing funds	-	1,552,720	1,552,720	-
Total	<u>\$ 6,108,968</u>	<u>\$ 18,175,869</u>	<u>\$ 18,238,337</u>	<u>\$ 6,046,500</u>

See Independent Auditor's Report.